

RECORD KEEPING

State law requires every employer to keep records that will allow the department to compute premiums. These records must be open for examination by the department. Failure to maintain these records will result in penalties subject to WAC 296-17-35201 (\$250 per worker).

To properly document hours reported on quarterly reports, maintain the following records for three full calendar years following the year in which employment occurred:

EMPLOYMENT RECORDS

FOR EACH WORKER --

- Name
- SSN
- Beginning & Ending Date of Employment
- Basis of Pay
- Units Earned or Produced for Pieceworkers
- Risk Class for each Employee
- The Number of Hours Worked
(unless there is another method of computation provided)
- Summary Time Record showing Days Worked and Hours Worked each Day
- Worker's Total Gross
- Worker's Specific Withholding (with purpose of withholding)
- Worker's Net Pay

FINANCIAL RECORDS --

- Check Register
- Bank Statements
- Cash Disbursements Journal

TAX RECORDS

- Employment Security Reports
- Department of Revenue Reports
- Internal Revenue Return and Forms
 - W-2
 - 941 (Quarterly Report)
 - 1099 (Miscellaneous Income)
 - 1040 (Schedule C)

OTHER HELPFUL RECORDS TO MAINTAIN

- Check Registers
- Canceled Checks
- Cash Disbursement Journal
 - Materials and Supplies
 - Miscellaneous Contract Labor
- Corporate Documents
 - Articles of Incorporation
 - Bylaws, Minutes of Meetings
- Contracts
- Invoices
- Financial Statements
- Worksheets maintained for Industrial Insurance Reports

CONSTRUCTION CONTRACTORS

Contractors may be liable for premiums on their subcontractors if the subcontractors provide essentially labor only or if the subcontractor is controlled. If you have subcontractors that you consider exempt from coverage you must keep the following records:

Subcontractor's legal name
Contractor Registration Number AND expiration date
UBI Number (or L&I Account ID Number)

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If you supply materials to the subcontractor, you must also keep records on: Type and amount of material supplied
Project name or location
Date material was supplied, and
Completion date of contracted work

This card is intended as a Quick Reference Guide. We make every effort to ensure that it is correct. When using this card, please understand it is not intended to replace Department of Labor and Industries or insured's policies, procedures, RCW's or WAC's in their entirety.

DATE OF
BIRTHMARITAL
STATUSSOCIAL
SECURITY NO. 123-45-6789

NAME SMITH, JOHN J.

OCCUPATION WAITER / RISK CLASS 3905 SEX

PHONE NO.

ADDRESS 123, 1ST ST. N.E., ANYTOWN 98765FULL WEEK
HOURSRATE 8⁰⁰/hr.EXEMPTION
CLASS M-2

DEPARTMENT

CLOCK NO.

	WEEK ENDING	HOURS WORKED							RATE PER hr.	EARNINGS				DEDUCTIONS					NET PAID		TAXABLE EARNINGS	
		S	M	T	W	T	F	S		REGULAR	EXTRA FOR OVERTIME	OTHER	TOTAL	F.I.C.A.	WITH- HOLDING TAX	LaI		TOTAL	AMOUNT	CHECK NO.		
1	1/3/72	8	8	8	4	4		32	8 ⁰⁰	256.00				19.58	15.36	5.72		40.66	215.34	1024		1
2	1/10	8	8	8	8	8		40		320.00				21.48	19.20	7.15		50.83	269.17	1056		2
3	1/17	8	8	8	-	-		24		192.00				14.68	11.52	4.29		30.49	161.51	1025		3
4	1/24	8	8	8	9	9		42		320.00	24.00		344.00	26.22	20.64	7.51		54.47	282.53	1101		4
5	1/31	8	8	8	8	8		40		320.00				21.48	19.20	7.15		50.83	269.17	1124		5
6	2/7	8	7	8	4	4		31		248.00				18.77	14.88	5.54		39.39	208.61	1139		6
7	2/14	8	8	8	8	8		40		320.00				21.48	19.20	7.15		50.83	269.17	1175		7
8	2/21	8	8	8	8	8		40		320.00				21.48	19.20	7.15		50.83	269.17	1181		8
9	2/28	8	8	8	8	8		40		320.00				21.48	19.20	7.15		50.83	269.17	1199		9
10	3/6	8	8	8	-	-		24		192.00				14.68	11.52	4.29		30.49	161.51	1210		10
11	3/13	8	8	8	8	8		40		320.00				21.48	19.20	7.15		50.83	269.17	1217		11
12	3/20	8	7	7	4	4		30		240.00				18.36	14.40	5.36		38.12	201.88	1234		12
13	3/27	8	8	8	-	-		24		192.00				14.68	11.52	4.29		30.49	161.51	1251		13
	TOTAL 1ST QUARTER							447		3560.00	24.00			274.15	215.04	79.20		569.09	3014.91			
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SAMPLE